REPEAL OF THE BRICK DUTIES.

Sir,—Having seen some observations in your paper of Saturday, the 7th, on the repeal of the brick duties, I beg to forward you a copy of a letter I addressed on the 24th ult., to Sir Robert Peel on the same subject.

I should suggest that a petition should be prepared immediately to the legislature for the repeal of the duty, and as your journal is now the acknowledged organ of the building interests and is circulated in every town in the kingdom; copies of the petition might lie at the offices of your agents in the provinces and in the metropolis, and in the course of a few days, the opinion of the building trades on a matter so important to their interest could be laid before Parliament.

In the metropolis alone, there are upwards of 45,000 persons occupied in the trades connected with houses, and the number of houses erected in 1841 amounted to 3,102.

In the provinces, the number of houses erected in the same year was 30,631, and the total number of persons connected with the building trades was upwards of 334,000.

No manufacture in the country has so large a number of persons employed upon it as are connected with the building trades.

A petition emanating from so numerous and influential a class, would no doubt command the attention of the legislature.

Should the suggestions I have taken the liberty of offering be carried into effect, I shall be happy to assist in any way in my power, and to subscribe 5*l.* to the funds for defraying the necessary expenses.

I am, Sir, &c., Marsh Nelson.

Reform Club, 10th Feb. 1846.

Sir,—As I feel assured that any suggestion with reference to taxes which press unequally, will be favourably received by you at this time, more particularly if it can be shewn that by amendment or repeal increased employment will be given to the working classes, I have ventured to address you on the subject of the brick duties, which is frequently brought under my notice.

Bricks are now selling for 40*s.* a thousand, and the cost to make them is not more than 25*s.*, including a duty of 5*s.* 10*d.* a thousand, and even when the prime cost is 20*s.* the price is seldom below 30*s.* The duty is levied whilst the bricks are "green in the backs," i.e. as soon as they are stacked in rows to dry, and it is payable in six weeks from the time it is levied. Under the most favourable circumstances the bricks cannot be dried and put into the clumps or kilns, and burnt ready for sale by the time the duty is payable.

In wet seasons, when bricks are a long time drying in the backs, they are not ready for sale for many weeks after the duty has been paid. The maker has therefore to provide capital to pay the duty in *anticipation* of the manufactured article. This excludes the small capitalist from the manufacture, and even the large brick-makers are often obliged to make great sacrifices in wet or bad seasons, to meet the duty payments. But another injustice arises from this mode of collecting the duty. A storm or succession of wet weather will frequently destroy or seriously injure, several backs of bricks; upon these also the duty must be paid, as no remission is allowed after they are once stacked in the backs. A misfortune of this kind has been the ruin of several brick-makers, and in addition to the loss of the undried bricks, the exciseman seizes the remainder of the bricks in the field for the duty on those destroyed.

These reasons will I think sufficiently explain the causes that operate against the small capitalist entering into brick-making, and they will at the same time, account for the large profit they bear upon the prime cost to cover contingencies.

Bricks are manufactured articles, and the same facility should be afforded to those engaged in the trade by the legislature, as is afforded to other manufactures. Taxing a brick before it is dry or burnt, is like taxing the raw material of any other manufactured article. Bricks in the backs when the duty is levied, are but a remove from lumps of clay.

The manufacture of bricks has an additional claim to be unshackled over most other articles. It is a manufacture that is produced almost entirely by human labour, and in a season of the year when most other out-door occupations are abandoned. In the winter time the earth is prepared, and a large number of hands are always employed upon this part of the process.

By the removal of the duty every small builder would have his brickfield, and such would be the competition, that improved modes of manufacture would be adopted, and I have no hesitation in saying, that in a short time, the price would be reduced one-half, and employment given, particularly in the agricultural districts, to a great number of labouring men. By taking off the duty at this season of the year, additional labourers would at once be set to work to prepare the earth for the summer, and no injustice would be done to the large brick-makers, as the enormous price will shew that the stocks in hand are not sufficient to meet the demand till the new bricks come into the market next season, which is generally about the middle of May.

In another point of view, the brick duties are unfair. Why should the principal building material of a house be taxed in one county and not in another? The mere accident of its geological position is the cause. A man who lives over a stratum of stone pays no duty to build his house, but a man who has the misfortune to be located in a clay soil has to pay a duty; and hence it is, that in districts where good building stone prevails, the houses of the lower order are always larger and more commodious than in the brick districts. Every facility therefore should be given to cheapen the manufacture of bricks, to render their cost on a par with stone. But the duties press more heavily on the poor man than on the rich man. Bricks form a much larger proportion of the total cost of a cottage than they do of a mansion, and this is evident, from the absence of the ornamental plastering and other expensive finishings upon which no duty is levied.

The advantages to be derived from the repeal of this duty would not be confined to the brick-makers, and the employment at this time of the year of a large number of labourers; it would give a spirt to the whole building trade, and employment to carpenters, joiners, plasterers, and to workmen in every department of building. The last census shews that the population was more crowded per house, in the metropolis than at the preceding one, with a much smaller proportion of uninhabited houses and a decrease in the number building.

In 1831	there were	7·5	inmates to a house
„ 1841	„	7·6	„
„ 1831	„	8	uninhabited to 100 inhabited
„ 1841	„	4·7	„
„ 1831	„	21	houses building to 100 inhabited houses
„ 1841	„	15	„

Which indicates a demand for houses without a sufficient supply; and this demand is still continuing. The repeal of the brick duty would be a great boon to the agriculturist and the agricultural labourer, as it presses harder in the rural districts than in towns.

In the country, the demand being limited, the kilns are many miles distant, and then only the smallest possible number is made; as the maker, having to pay his duty beforehand, would be a serious loser if his stock was to remain long unsold. It is frequently the case in villages, that repairs to farm buildings and cottages are neglected from the dearness and scarcity of bricks.

I beg to apologize for troubling you with this lengthy statement; and were I not afraid of trespassing on your time, I should have extended my remarks to the advantage that architecture, and house building in particular, would derive from the manufacture of improved forms of bricks and of ornamental bricks. At present, a maximum size is fixed under a heavy penalty. The advantage could also be shewn, that the coal owners and ship owners would derive, from the increased consumption of breeze or small coal, an item of considerable importance in the manufacture of bricks. It could also be shewn what the effect has been of the repeal of duties of a similar kind, that on stained paper, for instance, in giving employment to capital of smaller amounts, in multiplying the number of workmen, and at the same time improving the manufactured article.

In conclusion, I beg to refer you, in support of my views, to Mr. McCullock's opinion on the same subject. Speaking of the brick duty, he says, "Sound policy would suggest its repeal, for no duty being laid on stone, the use of bricks is unfairly limited, and an injury done to those engaged in their manufacture."

I have the honour to be, Sir, your obedient servant, Marsh Nelson.

To the Right Hon. Sir Robert Peel, Bart., M.P.

THE FLORENTINE SCHOOL OF ARCHITECTURE.

SIENNA, AREZZO, AND PISTOJA.*

To that school of Italian architecture, which may properly be designated the *Florentine*, we have previously attributed a high degree of merit.† The grand and severe style of its elevations is precisely what an English architect, accustomed to the regular architecture of the Palladian school, might look at with some degree of surprise; but in the hands of one, sufficiently versed in the principles of design, a new style might be gained from these, having the advantages of each, yet with more of novelty, than just now our architecture is accustomed to exhibit. To what has been achieved in the Palladian style, we are able to point for a reply to many, who make an unfavourable contrast between the modern architecture of England, and that of other countries. But a style, which more than any other is governed by strict rules—the more indispensable from the constant use of the orders—requires also, more than any other, to fertilize and invigorate it, the frequent addition of foreign matter. By an architect, sufficiently alive to the real value of roles, much might be effected, without shewing any disunion of parts, and which might have an appearance of novelty, though only a new arrangement of previous ideas, the only form in which originality can be considered to exist. We do not forget, that something has already been attempted, by adopting that noble feature of the Florentine architecture, its cornice; but there are other materials. The general massive character is admirably adapted to a certain class of buildings; and the details of windows and rustics but require to be attentively studied by modern architects, to make of them, what the Roman architects made, a different style and school, whilst our habits and wants, added to our present position in the Palladian school, ought to produce something essentially new and characteristic. *Copy* the Florentine style, and we know of few so unsuitable to the expression of modern wants; *learn from it*, and *adapt*, and there is none from which more information can be acquired. Cornices, heretofore proportioned to an upper order, or proportioned ill, we should regulate as at Florence, by the height of the building, and with sufficient projection. In Gwilt's "Encyclopædia," page 747, the following table is given:—

In the Spannocchi palace, at Siena, the cornice is $\frac{1}{12\frac{1}{2}}$ of the whole height of building, or $\frac{1}{8}$ = ·081.

In the Piccolomini palace, at Siena, the cornice is $\frac{1}{13\frac{1}{2}}$ of the whole height of building, or $\frac{1}{14}$ = ·074.

In the Pojana palace, built by Palladio, at Pojana, in the Vicentine territory, the cornice is $\frac{1}{13\frac{1}{2}}$ of the whole height of building, or $\frac{1}{14}$ = ·071.

In the Strozzi palace, at Florence, the cornice is $\frac{1}{15\frac{1}{2}}$ of the whole height of building, or $\frac{1}{16}$ = ·069.

In the Pandolfini palace, at Florence, by Raffaelle, the cornice is $\frac{1}{15\frac{1}{2}}$ of the whole height of building, or $\frac{1}{16}$ = ·069.

In the Villa Montecchio, by Palladio, the cornice is $\frac{1}{15\frac{1}{2}}$ of the whole height of building, or $\frac{1}{16}$ = ·069.

In the Villa Caldogno, by Palladio, the cornice is $\frac{1}{15\frac{1}{2}}$ of the whole height of building, or $\frac{1}{16}$ = ·069.

In another villa by Palladio, for the family of Caldogno, the cornice is $\frac{1}{15\frac{1}{2}}$ of the whole height of building, or $\frac{1}{15}$ = ·066.

In the Farnese palace, at Rome, the cornice is $\frac{1}{17\frac{1}{2}}$ of the whole height of building, or $\frac{1}{17}$ = ·059.

In the Gondi palace, at Florence, the cornice is $\frac{1}{17\frac{1}{2}}$ of the whole height of building, or $\frac{1}{18}$ = ·057.

The conclusion to which Mr. Gwilt arrives is that the mean height for a cornice may be considered as $\frac{1}{11}$. By varying the rustics

* Vide "Architecture Toscane, ou Palais, Maisons, et autres édifices de la Toscane, mesurés et dessinés, par A. Grandjean de Montigny et A. Famin, Architectes. Paris. 1837."

† Continued from vol. iii., page 618.

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